

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON**

**SUSAN CYR,**

Plaintiff,

v.

**UNITED STATES,**

Defendant.

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**UNITED STATES,**

Counter-Plaintiff,

v.

**SUSAN CYR**, individually and in her capacity  
as beneficiary and personal representative of the  
estate of Steven M. Cyr, **WASHINGTON**  
**COUNTY**, and **WELLS FARGO BANK**,

Counter-Defendants.

Case No. 3:21-cv-01869-JR

**ORDER ADOPTING FINDINGS &  
RECOMMENDATION**

**UNITED STATES,**

Cross-Plaintiff,

v.

**SUSAN CYR**, individually and in her capacity  
as beneficiary and personal representative of the  
estate of Steven M. Cyr,

Cross-Defendant.

Kevin P. O’Connell and Jennifer Jean Martin, Hagen O’Connell & Hval LLP, 8555 SW Apple Way, Suite 300, Portland, OR 97225. Attorneys for Plaintiff, Counter-Defendant, and Cross-Defendant Susan Cyr.

Cassandra Koven, DOJ-Tax, 950 Pennsylvania Avenue, NW, Washington, D.C. 20530. Attorney for Defendant, Counter-Plaintiff, and Cross-Plaintiff United States.

John M. Thomas, McCarthy & Holthus, 920 SW Third Avenue, First Floor, Portland, OR 97204. Attorney for Counter-Defendant Wells Fargo.

Jason M. Bush, Washington County Counsel, 155 N First Ave., Suite 340, MS 24, Hillsboro, OR 97124. Attorney for Counter-Defendant Washington County.

**IMMERGUT, District Judge.**

This Court has reviewed de novo the portion of the Findings and Recommendation (“F&R”) to which Plaintiff objected. For the following reasons, the Court ADOPTS Judge Russo’s F&R. ECF 79.

### **STANDARDS**

Under the Federal Magistrates Act (“Act”), as amended, the court may “accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge.”

28 U.S.C. § 636(b)(1)(C). If a party objects to a magistrate judge’s F&R, “the court shall make a de novo determination of those portions of the report or specified proposed findings or recommendations to which objection is made.” *Id.* But the court is not required to review, de

novo or under any other standard, the factual or legal conclusions of the F&R to which no objections are addressed. *See Thomas v. Arn*, 474 U.S. 140, 149–50 (1985); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc). Nevertheless, the Act “does not preclude further review by the district judge, sua sponte” whether de novo or under another standard. *Thomas*, 474 U.S. at 154.

### **CONCLUSION**

This Court has reviewed de novo the portions of Judge Russo’s F&R to which Plaintiff objected. Judge Russo’s F&R, ECF 79, is adopted in full. This Court GRANTS Defendant’s Motion to Appoint Personal Representative for the Estate of Steven M. Cyr, ECF 60. Plaintiff has ten (10) days from the date of this Order to file her refusal of this appointment.

**IT IS SO ORDERED.**

DATED this 29th day of September, 2023.

/s/ Karin J. Immergut  
Karin J. Immergut  
United States District Judge